IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants:

Naotaka TSUNODA et al.

Serial No.:

09/914,976

Filed:

December 28, 2000

For:

HEADPHONE DEVICE

Group AU:

2643

Examiner:

Dionne Harvey

I hereby certify that this paper is being deposited this date with the U.S. Postal Service in first class mail addressed to the Commissioner of Patents, P.O. Box 1450, Alexandria,

VA 22313-1450.

Jay H. Maioli

Reg. No. 27,213

March 31, 2005

March 31, 2005 1185 Avenue of the Americas New York, NY 10036 (212) 278-0400

PETITION FOR ONE MONTH EXTENSION OF TIME

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Applicants through the undersigned attorney, hereby petition the Commissioner of Patents and Trademarks to extend the time for responding to the Office Action dated December 2, 2004 for one month from March 2, 2005 to April 2, 2005.

Any deficiency or overpayment should be charged to Deposit

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Account No. 03-3125.

Respectfully submitted,

COOPER & DUNHAM LLP

Jay H. Maioli Reg. No. 27,213.

JHM:tb